G R S 58]

Previous references
nil 172-12 & 2, 13-15 (192 nil)

File No 144-24
Serial Nos C0

Later references

Preserve

GENERAL AND REVENUE SECRETARIAT

Serial Nos ~~to~~ one

Part B for Manchester

SUBJECT

Taxation of Gent Bursaries
including Lower & Barra Isles

Dec 59

Administrative matters dealt with by the Committee appointed to revise the Municipal Account Manual.

45 **Subject.**

Levying taxes in regard to Government Buildings including sawar and barr-lines.

Suggestions by Mr. K. Ranganenger, President, M.C.L. Tumkur.

All Government buildings are served by the Municipality in the matter of sanitation etc. Many of these buildings are in the heart of Municipalities. There is no justification for exempting such buildings (including sawar and Barr lines) from Municipal taxes.

Decision of the Committee.

To be worked up by the Special Officer, L.S.G.

Special Officer's notes.

Under proviso (a) to Section 59 of the Municipal Regulation no tax other than the special sanitary cess or water rate, shall, without the express consent of Government, be leviable in res-

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General and Revenue Secretariat | File No | of 19

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respect of any building or part of a building belonging to Government and used soley for public purposes and not used or intended to be used for purposes of profit.

2) The law in this respect in British India is as noted below

Madras City. Property of Government, not being buildings, as may from time to time be notified by the Governor in Council with the consent of the Corporation, is exempt from property tax. (vide Section 101 of the Madras City Municipal Act)

District Municipalities, Madras. Property of Government, not being buildings, as may from time to time be notified by the Governor in Council with the consent of the Municipal Council, is exempt from property tax. (Vide section 83 of the Madras District Municipalities Act)

Bombay District Municipalities. Same as in Mysore.

Bihar and Orissa. In any Municipality in which a tax on persons is imposed a rate not exceeding 10 per centum, may be assessed on the annual value of any holding ~~building~~ which contains any building. The Property of Government or of a local authority, and such rate shall be payable by the Local Government or the Local authority concerned. (vide Section 91 of Behar and Orissa Municipal Act.

Bengal. In any Municipality in which the tax ~~is imposed~~ on persons is imposed, no tax shall be assessed on any person in respect of his occupation of any -

NOTE—Contn sheet

holding which contains any building the property of Government or of a local authority, but a rate not exceeding 7½ per centum may be assessed on the annual value of every such holding, to be ascertained in the manner prescribed by Section 101, and such rate shall be payable by Government or the local authority concerned. (vide section 89, Bengal Municipal Act)

Central Provinces. No tax shall be assessed on Government in respect of the occupation of any buildings or lands occupied by Government for public purposes, but a rate not exceeding 7½ per centum may be assessed on the annual value of such buildings or lands and such rate shall be payable by the Government (vice. Section 74 of the Central Provinces Municipalities Act.)

3) From the above it is seen that the trend of recent legislation ~~in~~ in British India is to make Government liable to pay municipal taxes on Government buildings, and I think that we may follow the practise in Mysore also.

4) In Madras, Union Boards levy house tax on Government buildings also but in Mysore under the rules framed for the levy of taxes by village panchayets, Government buildings are exempted. The exemption in this case also may, I think, be withdrawn.

M Krishna Rao
Special Asst
8 7 24

Municipal law rule as follows in Bombay. Rule is all right provided - do not exempt buildings which are in the occupation of servants paying rent or not - It does not stand to reason that a building inhabited by servants should be exempt from Municipal taxation. This has been upheld by the High Court. 25/7 Dewan.

1st Month)

NOTE—Con'n sheet

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6 Submitted to Dewan for perusal & orders.

DEWAN'S OFFICE
Date 29 JUL 1924
Reg No 838

7 Draft reduced & revised as
- have no bad debts
Hy the Rs 500 pl
All others to be refused
Reasons that may be
given

8 Noted & submit with Draft Rules

9. Draft amendment Bill for approval

24/9/24 10 The words are please submitted
to vest up the pl of Exemption of post
buildings - I submit the same as
draft amendments prepared.

1st Member)

11 Please make a list of the Central Government
buildings which are exempted from municipal
taxation -

Secretary)

Sub The latest list containing the post
buildings let or available for rent as
tenders is sent up herewith. The post

NOTE—Contn. sheet

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U Orders No. L 1605-65/mk 171-21-8
of the 16th August 1922 & L 377-7/mk 89-23.

V Of 18th July 1924 enunciate the principle governing the grant of exemption from liability to the levy of municipal taxation

Previous precedents viz

B (1) 5430-70/mk 413-06-4 Dy. 10 12 97

N (1) 94-5/mk 276-08-4 Dy 9 7 09

O (ii) 3274-93/mk 172-12-1 Dy 4-11-1912

L (IV) Letter No 3010/mk 72-12-15 Dy 13-10-25

are put up herewith for reference They relate to the exemptions granted from time to time in respect of buildings under control of the Medical Deptt, Jails & Hospitals used for residential purposes & the Palace buildings & the lands used for the same

13 In these circumstances may the Chief Engineer be requested unofficially to furnish a list of such quarters which are actually now free from the payment of municipal taxes under the several orders of Govt.

Sub SK 10/11/24

14 This is a matter in which the Chief Engineer may have correct & up to date information & may therefore be requested to

NOTE—Contn Sheet

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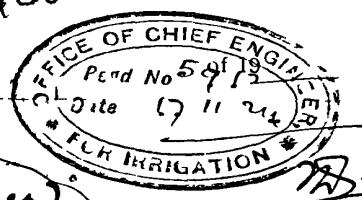

General and Revenue Secretariat

Serial No

forwards a list
1" L Secy

17/11

Secy
18/11

15 Forwarded respectfully to the Chief Engineer of Myore for favour of forwarding the list required by the Hon'ble Member of Council in his minute dt 8/10/24

By order
for Secretary to Govt
Public Works Dept

14-11-24

18/11/24
Rd Blr 15/11
Secy finance dept
18/11

16

NOTE—Contn S

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General and Revenue Secretariat — File No 36250 — of 19

W.O. No. 89 Serial No 4

16 (1) Returned, with compliments

(2) The list required is herewith forwarded

For Chief Engineer of Mysore.

Bangalore,
16th February 1925

HRR/16th.

17 Read with reference to para 11 above
The amendment proposed
5 3 1925 to Clause 5-9 in the
has been incorporated in the Hindu
Asylum Amendment Bill intended
to be placed before the Legislative Council (Hindu Religious Endowments Amendment Bill)

7266/12/3

7/38 rs.

13/3/25

21/3

28 3

DIWAN'S OFFICE,
Dt 18 MAR 1925
Reg No 6866

GENERAL & REVENUE SECTT.
24 MAR 1925

NOTE—Contn Sheet

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NOTE—Contn Sheet

List of buildings which are free from payment of Municipal Taxes.

No.	Division.	Name of buildings.	Remarks.
1	Bangalore Division Bangalore.	Maternity Assistant Surgeons Quarters. Jail Quarters, Barne Park. Quarters of the Lunatic Asylum. Victoria Hospital Quarters. Minto Opthalmic Hospital. Lalbagh Quarters. Private Secretary to H.H. (Carlton House) Police Inspector's Quarters. Police Assistant Superintendent's Quarters. Reserve Police Quarters. Quarters for the staff of the Jewell Filter-beds. School Mistress quarters (Fort) Sub-Inspector's quarters on Kankanhalli Road. Macghan Quarters. Students' Home. Transport Lines.	The taxes on these buildings are exempted as per G.O.No.L.1605 65/Ml.171-21-8 dated 16-8-1922.
2.	Kolar Division Kolar.-	District Medical Officer's quarters. High School Head Master's quarters. Midwife's quarters.	
	Bowringpet.	Midwife's quarters. Staff quarters attached to Civil Hospital K.G.F. Robertsonpet. Matrons quarters attached to Maternity Hospital, K.G.F. attached to Lady Medical officers quarters. Police Superintendnet's quarters, Ooragum. Special Magistrates quarters attached to the Geological Office, Robertsonpet. Sub Assistant Surgeon's quarters, Champion Reefs. Chief Inspector of Mines, quarters.	
	Mulbagal.	Sub-Assistant's quarters. Midwife's quarters.	
	Bagepalli.	Midwife's quarters and Sub-Assistant Surgeon's quarters.	
	Chintamani.	-do-	
	Goribidnur.	-do-	
3.	Tumkur.	N i l.	
4.	Chitaldrug.	Assistant ~~Surgeon's~~ Engineers quarters and officials quarters 1 to 12 at Hiriyur.	The authority is not readily available.
5.	Mysore.	N i l.	
6.	Mysore Special. Mysore.-	1. Park House used as European Travellers' Bungalow. 2. Lacy's Court. 3. Deaf and Dumb School. 4. Training College. 5. Maharani's High School. 6. Widows Home. 7. Biligiri Lawns 8. Chamarajendra Technical Institute. 9. Public Offices.	G.O No.8558-61 G.M.245-09-63, dated 1-8-1920.

6.	Mysore Special Division	10. Vani Vilas Hospital. 11. Krishnarajendra Hospital with subsidiary buildings	G O.No L.1605-65/171-21-8 dated 16-8-1922.
		12. Jail buildings. 13 City Magistrate's Court. 14. Law Court buildings. 15. Government Branch Press. 16. Travellers' Bungalow. 17. Huzur Secretary's quarters.	G O No.671-2/C B 174-21-1926 dated 4-4-1922.
		18 Indian Guests' quarters 19. European Travellers' Bungalow. 20. Representative Assembly Home. 21. Echo Bank.	P.W.No 342 dated 19-9-1922.
		22. Padmalaya. 23 Seshadri House 24. Collegiate High School. 25 Lake-view buildings. 26. Staff quarters.	G.O 1162-209/Muz. 2-14-1 dated 4-8-1
		27 Secretariat Clerks' Quarters 28. Government House. 29. Tuberculosis Hospital at Mysore. 30 Yelwal Residency Bungalow.	
7.	Hassan.	N i l.	
8.	Kadur.	District Medical Officer's quarters at Chickmagalur. Head Master's quarters at Chickmagalur. Balgadi Officials' quarters (beyond the Municipal limits of Koppa).	
9.	Shimoga.	The Bonded Depot at Thirthahalli. -do- at Chennagiri. The Amildar's quarters at Shikaripur.	This is located outside the Municipal boundary. Hence the tax is not claimed by the Municipality.
10.	Water Supply.	Meter Inspectors' quarters at Champion Reefs. Menial Staff quarters at Champion Reefs. Watchman's quarters, -do- Valveman and watchman's quarters at Robertsonpet. Chief Operators quarters at Jewell Filters, Mysore Assistant Operator's quarters at Jewell Filters, Mysore. Quarters for the menial staff at Jewell Filters, Mysore.	

For Chief Engineer of Mysore

Bangalore,
13th February 1925

HRR/13th.